

**Read this information first**

You should file this schedule if

- you were either an Illinois resident or a part-year resident during the tax year; **and**
- you paid income tax to another state on income you earned while you were an Illinois resident; **and**
- the income subject to the other state's tax is included in your Illinois base income; **and**
- you did not deduct any income tax paid to the other state when you figured your federal adjusted gross income as shown on your Form IL-1040, Line 1.

You should **not** file this schedule if

- you were **not** an Illinois resident during the tax year; **or**
- you did **not** pay income tax to Illinois and another taxing jurisdiction on the same income.

For purposes of this schedule, "state" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or political subdivision of any of these (e.g., county, city). The term "state" does not refer to any foreign country.

Note → If you earned income in Iowa, Kentucky, Michigan, or Wisconsin, you may be covered by a reciprocal agreement. This agreement applies only to income from wages, salaries, tips, and other employee compensation. See Schedule CR Instructions.

Step 1: Provide the following information

Your name as shown on your Form IL-1040 _____

Your Social Security number _____

Step 2: Figure your credit**1 Residents:** Write your Illinois base income from Form IL-1040, Line 11.**Part-year residents:** Write only the portion of Illinois base income from Schedule NR, Step 5, Line 47, that you earned while an Illinois resident.

1 _____

2 See instructions before completing Columns A, B, and C.**Column A**
Name of state**Column B**
Illinois base income taxed by other state
(This amount may not exceed Line 1.
See instructions.)**Column C**
Income tax paid to other state
(on the income shown in Column B)

a _____

b _____

c _____

d _____

3 Add Column C, Lines 2a through 2d. This is the total income tax paid to other states on Illinois base income.

3 _____

4 Write your double-taxed base income from Column B. This amount **may not** exceed Line 1. (See instructions.)

4 _____

5 Write your Illinois tax due from Form IL-1040, Line 16, or from Schedule 4255 Worksheet, Line 3, which is found in Form IL-1040 Instructions, Step 6.

5 _____

6 Divide Line 4 by Line 1. (Carry to five decimal places.) This figure should never be greater than 1.00000.

6 _____

7 Multiply Line 5 by Line 6.

7 _____

8 Compare the amounts on Lines 3, 5, and 7. Write the least amount here and on Form IL-1040, Step 7, Line 19. This is your tax credit.

8 _____

➡ Attach this schedule and copies of your out-of-state tax returns to your Form IL-1040. ⬅